



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0978-61218246

**56 Yellowstone County**

**0978 Broadview Elem**

## Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Terri Reinhardt **Phone #:** (406) 667-2337

(Signature)

(Date)

**Chair, Board of Trustees:** Glenn Beckett

(Signature)

(Date)

**County Superintendant** Sherry Long

(Signature)

(Date)

## Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
001	Miscellaneous Aggregate	LOCAL		
312	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	SR358A040546	84.358A
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	sr358A040546	84.358A
420	Title I - Schoolwide	FEDERAL	056 0978 3216	Federal
421	Title I - Schoolwide	FEDERAL		Federal
432	Title III Part A English Language Acquisition	FEDERAL	5409454106	84.365A

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	190,762.37	31,770.77	99,315.42	545.61
02	Taxes Receivable - Real and Personal (120-149)	6,261.96	868.21	831.35	
03	Taxes Receivable - Protested (150-159)	2,898.72	349.12	313.76	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,197.75	1,022.49	562.04	6,858.22
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	204,120.80	34,010.59	101,022.57	7,403.83
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	9,160.68	1,217.33	1,145.11	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	12,134.76			679.18
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	182,825.36	32,793.26	99,877.46	6,724.65
52	<b>TOTAL FUND BALANCE/EQUITY</b>	194,960.12	32,793.26	99,877.46	7,403.83
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	204,120.80	34,010.59	101,022.57	7,403.83

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,118.69	34,788.60	6,554.91	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,214.14	15,273.51	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,118.69	36,002.74	21,828.42	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,118.69	36,002.74	21,828.42	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,118.69	36,002.74	21,828.42	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,118.69	36,002.74	21,828.42	

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,687.57	1,361.71
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			2,687.57	1,361.71
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			2,687.57	1,361.71
52	<b>TOTAL FUND BALANCE/EQUITY</b>			2,687.57	1,361.71
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			2,687.57	1,361.71

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,118.66	4,536.42		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,118.66	4,536.42		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,118.66	4,536.42		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,118.66	4,536.42		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,118.66	4,536.42		

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,622.56	9,163.58		
02	Taxes Receivable - Real and Personal (120-149)		390.60		
03	Taxes Receivable - Protested (150-159)		133.12		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		261.51		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,622.56	9,948.81		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		523.72		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,622.56	9,425.09		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,622.56	9,425.09		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,622.56	9,948.81		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)		54,000.00		
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		54,000.00		
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts		54,000.00		
52 TOTAL FUND BALANCE/EQUITY		54,000.00		
53 TOTAL LIABILITIES AND FUND BALANCE		54,000.00		



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	454,476.72	379,895.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,282.30	3,412.78
1190	Penalties and Interest on Taxes	2,474.46	356.15
1510	Interest Earnings	3,037.41	1,565.15
1900	Other Revenue from Local Sources	176.35	62.50
3110	Direct State Aid	317,984.31	344,295.40
3111	Quality Educator	39,515.58	40,904.82
3112	At Risk Student	5,463.45	5,188.45
3113	Indian Education For All	2,203.20	2,255.04
3114	American Indian Achievement Gap	400.00	0.00
3115	State Spec Ed Allowable Cost Pymt to Districts	21,619.97	20,078.42
3116	Data For Achievement	1,620.00	2,160.00
3118	Natural Resource Development	2,266.01	3,865.27
3444	State School Block Grant	25,911.47	25,911.47
3446	SB96 Block Grant Reimbursement	1,540.05	0.00
5200	Sale or Compensation for Loss of Assets	27.50	21.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>879,998.78</b>	<b>829,971.45</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	400,982.12	416,557.34
			2XX	Personal Services - Employee Benefits	59,477.14	51,415.02
			3XX	Purchased Professional and Technical Services	142.07	77.12
			4XX	Purchased Property Services	718.94	781.57
			5XX	Other Purchased Services	2,809.74	1,923.96
			6XX	Supplies and Materials	24,310.71	14,092.84
			7XX	Property and Equipment Acquisition	1,400.75	0.00
			810	Dues and Fees	213.00	236.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	15,733.18	21,704.04
			2XX	Personal Services - Employee Benefits	70.42	115.19
			3XX	Purchased Professional and Technical Services	0.00	6,387.00
			5XX	Other Purchased Services	28.75	0.00
			6XX	Supplies and Materials	791.62	1,011.11
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services	159.25	856.85

# Trustees' Financial Summary

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**56 Yellowstone County**

**0978 Broadview Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	158.00	0.00
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	12,478.78	12,660.03
			2XX Personal Services - Employee Benefits	1,747.54	1,835.67
			6XX Supplies and Materials	779.23	753.31
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	37,513.61	46,950.82
			2XX Personal Services - Employee Benefits	8,797.80	10,153.20
			3XX Purchased Professional and Technical Services	7,312.43	10,828.08
			4XX Purchased Property Services	5,104.03	76.00
			5XX Other Purchased Services	5,688.45	6,806.87
			6XX Supplies and Materials	10,505.41	5,978.72
			7XX Property and Equipment Acquisition	1,400.75	0.00
			810 Dues and Fees	2,016.00	2,098.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	16,042.58	16,169.65
			2XX Personal Services - Employee Benefits	2,783.62	2,929.43
			3XX Purchased Professional and Technical Services	6,300.00	7,442.50
			5XX Other Purchased Services	647.75	380.53
			6XX Supplies and Materials	2,891.77	2,981.64
			810 Dues and Fees	87.50	75.00
			8XX Other Expenditures	0.00	203.31
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	29,024.59	28,253.22
			2XX Personal Services - Employee Benefits	5,557.57	7,062.74
			3XX Purchased Professional and Technical Services	0.00	681.00
			4XX Purchased Property Services	42,680.85	37,964.48
			5XX Other Purchased Services	5,231.60	6,221.83
			6XX Supplies and Materials	25,614.42	23,208.58
			8XX Other Expenditures	0.00	44.50
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	693.75	785.00
			2XX Personal Services - Employee Benefits	46.92	54.38
			6XX Supplies and Materials	0.00	323.61
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	36,823.56	43,133.23
			2XX Personal Services - Employee Benefits	6,583.54	6,389.87
			5XX Other Purchased Services	93.07	441.47
			6XX Supplies and Materials	2,814.33	1,939.10
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,808.73	1,796.26





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>316 Data For Achievement</b>					
		<b>25XX Support Services - Business</b>				
			3XX Purchased Professional and Technical Services	1,620.00	2,030.00	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	15,155.91	18,769.95	
			2XX Personal Services - Employee Benefits	2,195.35	2,770.93	
			6XX Supplies and Materials	5,042.13	436.62	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			6XX Supplies and Materials	0.00	5.96	
			810 Dues and Fees	85.00	385.00	
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	3,161.55	1,312.13	
			2XX Personal Services - Employee Benefits	201.41	77.29	
			4XX Purchased Property Services	1,451.15	897.65	
			6XX Supplies and Materials	855.74	734.91	
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	7,066.18	6,411.38	
			2XX Personal Services - Employee Benefits	37.30	37.05	
			5XX Other Purchased Services	0.00	47.84	
			6XX Supplies and Materials	1,394.52	1,283.94	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			1XX Personal Services - Salaries	17,902.04	18,645.13	
			2XX Personal Services - Employee Benefits	921.48	1,186.94	
			6XX Supplies and Materials	2,971.25	0.00	
	<b>999 Undistributed</b>					
		<b>61XX Operating Transfers to Other Funds</b>				
			910 Operating Transfers to Other Funds	0.00	14,000.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>846,126.88</u>	<u>870,812.79</u>	



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					244,532.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					829,971.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					870,812.79	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	12,134.76	Less Last Year	20,866.10	(4b)	-8,731.34	
					-8,731.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					194,960.12	(5)

# Trustees' Financial Summary

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**0978 Broadview Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	55,950.74	52,791.47
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	110.61	419.62
	1190 Penalties and Interest on Taxes	184.51	49.14
	1510 Interest Earnings	85.87	151.10
	2220 County On-Schedule Trans Reimb	33,365.43	29,352.39
	3210 State On-Schedule Trans Reimb	33,703.64	29,820.46
	3444 State School Block Grant	983.46	983.46
	3446 SB96 Block Grant Reimbursement	112.55	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	2,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>124,496.81</b>	<b>115,567.64</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	11,016.60	14,151.04
			2XX Personal Services - Employee Benefits	2,810.36	3,331.41
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	4,010.65	4,070.23
			2XX Personal Services - Employee Benefits	695.90	732.47
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	39,391.97	34,747.45
			2XX Personal Services - Employee Benefits	7,810.56	5,742.30
			3XX Purchased Professional and Technical Services	1,054.14	764.29
			4XX Purchased Property Services	20,886.39	31,035.77
			5XX Other Purchased Services	3,200.13	4,569.84
			6XX Supplies and Materials	25,105.16	11,031.55
			8XX Other Expenditures	16.56	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>115,998.42</b>	<b>110,176.35</b>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					27,401.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					115,567.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					110,176.35	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					32,793.26	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	40,622.21	50,427.33	
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	58.09	389.61	
	1190 Penalties and Interest on Taxes	199.65	133.59	
	1510 Interest Earnings	566.15	442.43	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>41,446.10</b>	<b>51,392.96</b>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11
PRC	Program	Function	Object	2015 Value 2016 Value
	1XX Regular Education Programs - Elementary/Secondary			
	27XX Student Transportation Services			
		7XX Property and Equipment Acquisition		75,792.09 0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>75,792.09 0.00</b>

Schedule Of Changes Worksheet				Fund Code 11
Beginning Fund Balance				48,484.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				51,392.96 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				99,877.46 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	242.03	57.80
	1621 Lunch Sales	26,834.80	25,608.20
	3220 State Food Services Match	644.40	146.11
	4550 Federal Child Nutrition	40,314.60	39,445.01
	4555 School Foods Summer Program - 10.559	32,558.65	27,375.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>100,594.48</b>	<b>92,632.67</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	274.81	652.05
			2XX Personal Services - Employee Benefits	5,094.26	4,465.01
			4XX Purchased Property Services	5,971.93	3,477.21
			5XX Other Purchased Services	42,088.15	37,287.46
			6XX Supplies and Materials	57,461.70	50,325.84
			810 Dues and Fees	173.00	433.00
			8XX Other Expenditures	115.00	115.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>111,178.85</b>	<b>96,755.57</b>

#### Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance	16,790.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	92,632.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	96,755.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      679.18      Less Last Year                      5,942.50      (4b)	-5,263.32	
	-5,263.32	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,403.83	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 13 - Tuition Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	15.56	8.37
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>15.56</u>	<u>8.37</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					1,110.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,118.69 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	428.47	223.31
	2240 County Retirement Distribution	86,277.87	114,564.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		86,706.34	114,787.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	63,382.72	66,617.84
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	2,448.84	3,339.49
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	2,085.03	2,130.84
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	7,656.73	9,126.83
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	2,982.41	3,157.39
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	3,959.17	3,919.11
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	3,504.55	3,313.63
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	5,758.16	12,586.06
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	2,472.57	3,087.45
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	246.29	101.63
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	1,049.74	989.72
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	2,783.22	2,959.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				98,329.43	111,329.12





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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					32,544.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					114,787.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					111,329.12	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					36,002.74	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>001</b>	<b>Miscellaneous Aggregate</b>	
	1900 Other Revenue from Local Sources	2,415.80
<b>312</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,903.04
<b>412</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	24,536.24
<b>420</b>	<b>Title I - Schoolwide</b>	
	4200 Title I, Part A, Improving Basic Programs	47,741.00
<b>421</b>	<b>Title I - Schoolwide</b>	
	4200 Title I, Part A, Improving Basic Programs	1,757.00
<b>432</b>	<b>Title III Part A English Language Acquisition</b>	
	4320 Title III, Part A, English Language Acquisition & Language Enhancement	2,014.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>90,367.30</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>001</b>	<b>Miscellaneous Aggregate</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services		50.00
			6XX Supplies and Materials		264.76
	<b>23XX Support Services - General Administration</b>				
			2XX Personal Services - Employee Benefits		400.00
			6XX Supplies and Materials		93.15
			<b>001 Subtotal</b>		<b>807.91</b>
<b>312</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>				
	<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		10,321.21
	<b>221X Improvement of Instruction Services</b>				
			3XX Purchased Professional and Technical Services		1,360.00
			5XX Other Purchased Services		221.83
			<b>312 Subtotal</b>		<b>11,903.04</b>
<b>412</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>				
	<b>412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		14,870.24



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		9,666.00
			<b>412 Subtotal</b>		24,536.24
420	Title I - Schoolwide				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,298.00
420	Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		31,577.42
			2XX Personal Services - Employee Benefits		9,449.20
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		5,417.00
			<b>420 Subtotal</b>		47,741.62
421	Title I - Schoolwide				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		2,688.50
			2XX Personal Services - Employee Benefits		366.50
			<b>421 Subtotal</b>		3,055.00
432	Title III Part A English Language Acquisition				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
	1XXX Instruction				
			6XX Supplies and Materials		542.51
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		1,412.00
			<b>432 Subtotal</b>		1,954.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					89,998.32



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## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					21,459.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					90,367.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					89,998.32	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,828.42	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Miscellaneous Aggregate	2,415.80	807.91	1,607.89
312 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,903.04	11,903.04	0.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	24,536.24	24,536.24	0.00
420 Title I - Schoolwide	47,741.00	47,741.62	-0.62
421 Title I - Schoolwide	1,757.00	3,055.00	-1,298.00
432 Title III Part A English Language Acquisition	2,014.22	1,954.51	59.71
<b>Total</b>	<b>90,367.30</b>	<b>89,998.32</b>	<b>368.98</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	43.06	18.09	
	1910 Rentals	2,838.70	3,276.59	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,881.76	3,294.68	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	8XX Community Services Programs				
		33XX Community Services			
			4XX Purchased Property Services	1,051.57	2,847.57
			6XX Supplies and Materials	494.78	862.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,546.35	3,710.27

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						3,103.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,294.68 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,710.27 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,687.57 (5)



# Trustees' Financial Summary

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**0978 Broadview Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	18.93	10.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>18.93</u>	<u>10.18</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					1,351.53 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,361.71 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	111.90	50.22
	3281 State Technology Aid	757.21	784.17
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>869.11</b>	<b>834.39</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials	0.00	2,793.91
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	500.00	500.00
			2XX	Personal Services - Employee Benefits	2.75	2.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				502.75	3,296.81	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						7,581.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						834.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,296.81 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,118.66 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	47.95	41.25	
	3445 State Combined Fund School Block Grant	2,252.83	2,252.83	
	3447 SB96 Combined Block Grant Reimbursement	211.69	0.00	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,512.47</u>	<u>2,294.08</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		391.60	0.00
	999 Undistributed				
	9999 Undistributed				
		892 Material Prior Period Expenditure Adjustments		0.00	2,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>391.60</u>	<u>2,000.00</u>

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					4,242.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,294.08 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,000.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,536.42 (5)





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	122.04	50.93
	5200 Sale or Compensation for Loss of Assets	8,138.18	994.10
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>8,260.22</u>	<u>1,045.03</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services			2,974.00	2,762.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,974.00</u>	<u>2,762.50</u>

#### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	7,340.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,045.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,762.50	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,622.56	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	26,470.13	23,627.41	
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	76.02	206.73	
	1190 Penalties and Interest on Taxes	140.20	20.76	
	1510 Interest Earnings	443.38	210.26	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>27,129.73</b>	<b>24,065.16</b>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		0.00	615.00
		4XX Purchased Property Services		3,786.00	50,430.94
		6XX Supplies and Materials		1,574.16	2,497.50
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		2,704.00	3,700.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>8,064.16</b>	<b>57,243.44</b>

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					42,603.37 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,065.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					57,243.44 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,425.09 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	0.00	14,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	40,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>54,000.00</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 82

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	54,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	54,000.00	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	26,660.43	26,993.52
XX	39X 1XXX 112	Certified Teacher Staff Salaries	15,129.91	18,757.44
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	457,718.26	471,414.24
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	8,965.66	6,910.07
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	825.82	689.17
XX	XXX 26XX 41X	Energy Utility Services	15,069.03	14,771.34
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	2,704.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	3,700.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,329.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,329.60

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,443.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	23,514.63
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	53,699.93
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### ***Note to District:***

*If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).*

### ***Remember:***

*The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.*

*Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.*

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	43,133.23	0.00	0.00	0.00	0.00
280	1XXX	2XX	6,389.87	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	441.47	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,939.10	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,796.26	0.00	0.00	0.00	0.00
<b>Totals</b>			53,699.93	0.00	0.00	0.00	0.00

53,699.93

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	323.00	0.00	0.00	0.00	323.00
Buildings	642,796.00	0.00	5,513.00	0.00	648,309.00
Machinery and Equipment	365,501.00	-9,537.00	11,885.00	0.00	367,849.00
Totals at Historical Cost	1,008,620.00	-9,537.00	17,398.00	0.00	1,016,481.00
Depreciation					
Building Accum	342,069.00	4.00	13,417.00	0.00	355,490.00
Machinery and Equipment Accum	181,929.00	-9,538.00	38,261.00	0.00	210,652.00
Total Accumulated Depreciation	523,998.00	-9,534.00	51,678.00	0.00	566,142.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	484,622.00	-3.00	-34,280.00	0.00	450,339.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	65,743.26	0.00	0.00	11,171.10	54,572.16	0.00	54,572.16
Total Governmental Activity							
Non-bond Long-Term Liabilities	65,743.26	0.00	0.00	11,171.10	54,572.16	0.00	54,572.16

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.





# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	94,218.00	5,101.96	0.00	99,319.96
Net Pension - TRS	692,494.14	37,238.51	0.00	729,732.65